

The background of the slide features a close-up, shallow depth-of-field photograph of numerous silver coins scattered on a wooden surface. In the upper right, a clear glass jar is tipped over, with coins spilling out. The overall lighting is warm and soft. A large white circle is centered on the slide, containing the title and authors' names. To the left of this circle, several short, parallel yellow dashes are arranged in a curved pattern. A solid orange circle is positioned at the bottom right edge of the white circle.

# ESSCALAND and VAT

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# VAT in France



Standard Tax Rate: 20%	all the goods and service
Reduced Tax Rate: 10%	Museum ticket, zoo ticket, cinema ticket, rent for furnished accomodation
Reduced Tax Rate: 5.5%	food, gas, electricity, books
Reduced Tax Rate: 2.1%	medicine, TV licence

## Different rates for DOM

- Standar tax rate : 8,5 %
- Reduced tax rate : 2,10 %
- Particular tax rate : 1,75 % and 1,05 %

## Different rates for Corse

- Standart tax rate : 20%
- Reduced tax rate : 13% and 10%
- Particular tax rate : 2,10% and 0,90%



<b>22% - ordinary rate</b>	unnecessary consumer goods
10% - reduced rate	tourism sector products and services, on electricity and gas supplies for homes, on the purchase of medicines
4%- reduced rate	basic necessities, therefore agri-food and food items in general
0% - reduce rate	preschools and kindergartens, physical and psychological care institutions etc..

## VAT in Italy

- 0% --> they have a strong cultural, beneficial or social value for the place where they are inserted, or that they are aimed at segments of the population protected and deserving of an efficient and low-cost service



# VAT System in ESSCALAND





# Life at ESSCALand

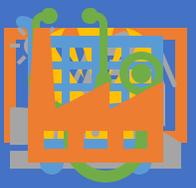
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- Young population (46.3% of population age 20 or below)
- Specializes in eco-responsible agriculture and new technology (Transport)
- Government emphasizes on ecological and environment friendly policies
- Tax rates:
  - Hypertax
  - 25%
  - 10%
  - 5.5%

# Tax exemption in ESSCALAND

- Not subject to VAT and other taxation:
  - Transactions that could lead to double taxation
  - Used goods
  - Basic goods related to the medical/pharmaceutical/healthcare field
    - Condoms, diapers, contraception pills, baby's clothes, toilet paper
    - This goods are free on ESSCALAND
  - Goods related to basic general education
  - Money conversion
  - Intra-community trades
  - All export activities





# Goods subject to reduced tax (5.1%)

Public television

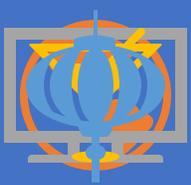
Livestock intended for use as food

Clothing

Groceries

Some types of medicine and medical devices

Industrial equipment



# Goods subject to reduced tax (10%)

Cultural services

Pay/Cable TV

Some alcohols

Amusement parks and  
other entertainments

Cinema,  
Restaurants,  
Nightclubs



## Goods subject to Super Tax

Tabacco	Fuel	Alcohol
Tax rate = 100%	Tax rate = 110% <ul style="list-style-type: none"><li>• ESSCALAND creates its own biodegradable diesel</li><li>• Fuel is still in circulation but highly expensive</li></ul>	Tax rate = 60% <ul style="list-style-type: none"><li>• Over 15% alcohol per volume<ul style="list-style-type: none"><li>• Ex: Spirits, Pernod, Bacardi</li></ul></li></ul>

Goods subject to standard  
tax 25%

All other taxable goods and services